

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF OHIO

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No. 3:20-cv-58
)	
v.)	
)	
MARY SHADE, d/b/a MS Tax of Piqua,)	
)	
Defendant.)	
_____)	

ORDER OF PERMANENT INJUNCTION

Pursuant to the parties' Stipulated Agreement for Permanent Injunction Against Defendant Mary E. Shade, d/b/a MS Tax of Piqua, it is hereby ordered that:

A. Effective immediately from the entry of the Court's Order of Permanent Injunction, Mary E. Shade, d/b/a MS Tax of Piqua and her officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with her or with them, from, directly or indirectly, will be permanently enjoined pursuant to I.R.C. §§ 7402(a) and 7407, effective from the entry of the Court's Order of Permanent Injunction, from directly or indirectly:

1. Preparing or assisting in the preparation of federal tax returns, amended returns, and other related documents and forms for anyone other than themselves;
2. Advising, counseling, or instructing anyone about the preparation of a federal tax return;
3. Filing or assisting in the filing of a federal tax return for anyone other than themselves;
4. Owning, managing, controlling, working for, or volunteering for a tax-return preparation business;

5. Advertising tax return preparation services through any medium, including the internet and social media;
6. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
7. Representing customers in connection with any matter before the IRS;
8. Employing any person to work as a federal income tax return preparer;
9. Providing office space, equipment, or services for, or in any other way facilitating, the work of any person or entity that is in the business of preparing or filing federal tax documents or forms for others or representing persons before the IRS;
10. Referring any customer to a tax preparation firm or a tax return preparer, or otherwise suggesting that a customer use any particular tax preparation firm or tax return preparer; and/or
11. Engaging in any conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

B. Mary E. Shade, d/b/a MS Tax of Piqua shall produce to counsel for the United States, within 30 days of the Court's Order of Permanent Injunction, a list that identifies by name, social security number, address, email address, and telephone number and tax period(s) all persons for whom Mary E. Shade, d/b/a MS Tax of Piqua prepared federal tax returns or claims for a refund, for tax years beginning in 2016 and continuing through this litigation;

C. Mary E. Shade, d/b/a MS Tax of Piqua shall, within 30 days of receiving the Court's Order of Permanent Injunction, to contact by email, if an email address is known, or otherwise by U.S. mail, all persons for whom she has prepared federal tax returns, amended tax

returns, or claims for refund since January 2016, as well as all employees or independent contractors she has had since January 2016, and to inform them of the permanent injunction entered against her by sending each of them a copy of the order of permanent injunction, with no other text, enclosures, or attachments unless approved in writing by the Department of Justice;

D. Mary E. Shade, d/b/a MS Tax of Piqua, within 30 days of receiving the Court's Order of Permanent Injunction, shall prominently post a copy of its permanent injunction (with dimensions of at least 12 by 24 inches) at the location where she conducts business;

E. Within 45 days of receiving the Court's Order of Permanent Injunction, Mary E. Shade, d/b/a MS Tax of Piqua shall file a declaration, signed under penalty of perjury, confirming that she has received a copy of the Court's order and is in compliance with the terms described in Paragraphs B-D of the Court's Order of Permanent Injunction;

F. The Court shall permit the United States to conduct post-judgment discovery to ensure that Mary E. Shade, d/b/a MS Tax of Piqua is in compliance with the permanent injunction;

G. The Court shall retain jurisdiction over Mary E. Shade, d/b/a MS Tax of Piqua and over this action to enforce any injunction entered against her;

IT IS SO ORDERED.

DATE: 3-11-20


U.S. DISTRICT JUDGE